

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA,

Plaintiff,

v.

(1) MONEER JUNE

KHAZRAEINAZMPOUR,

(2) KELLY MATTESON, and

(3) GARY LEE SPEAR,

Defendants.

CR 14-7 DWF/JSM

INDICTMENT

(18 U.S.C. § 286)

(18 U.S.C. § 287)

(18 U.S.C. § 1028A)

The United States Grand Jury charges that:

COUNT 1

(Conspiracy to Defraud the United States)

1. From at least on or about January 31, 2009, and continuing until at least September 8, 2011, in the State and District of Minnesota, the defendants,

**MONEER JUNE KHAZRAEINAZMPOUR,
KELLY MATTESON, and
GARY LEE SPEAR,**

knowingly entered into an agreement, combination, and conspiracy with each other and with others, known and unknown to the grand jury, to defraud the United States, by obtaining and aiding others to obtain the payment and allowance of false, fictitious, and fraudulent claims, on behalf of the themselves and others, by submitting false claims for income tax refunds with the United States Department of the Treasury through the Internal Revenue Service ("IRS").

SCANNED

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U.S. DISTRICT COURT ST. PAUL

Purpose of the Conspiracy

2. The purpose of the conspiracy was to obtain money, in the form of fraudulent income tax refunds, by filing income tax returns that reported false or inflated income, false withholdings, and other false items.

Manner and Means of the Conspiracy

3. It was part of the conspiracy that the defendants and others stole or otherwise obtained personal identifying information, including dates of birth and social security numbers, of individuals for use in filing income tax returns.

4. It was further part of the conspiracy that KHAZRAEINAZMPOUR and MATTESON prepared and electronically filed income tax returns in the names of themselves as well as the individuals whose personal identifying information they stole or otherwise obtained. The returns were transmitted in interstate commerce by means of wire communications.

5. It was further part of the conspiracy that KHAZRAEINAZMPOUR and MATTESON reported on the returns false or inflated Form W-2 wage income and tax withholding, false student loan interest deductions, and false education and other credits in order to qualify for fraudulent income tax refunds.

6. It was further part of the conspiracy that KHAZRAEINAZMPOUR and MATTESON, by filing returns containing false information, caused the IRS to issue fraudulent income tax refunds in their names, or in the names of the individuals whose information they stole or otherwise obtained.

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7. It was further part of the conspiracy that the defendants caused the refunds to be deposited onto debit cards, which the defendants then shared among themselves. In the case of some individuals who willingly supplied their identifying information to the defendants for use in the scheme, the defendants shared the refunds with the individuals in whose names the tax returns were filed.

8. The scheme involved the submission of more than 130 fraudulent claims seeking refunds totaling more than \$500,000.

9. All in violation of Title 18, United States Code, Section 286.

COUNTS 2-9
(False Claims for Refunds)

10. The Grand Jury realleges and incorporates by reference Paragraphs 1 through 9 above as if fully set forth herein.

11. On or about the dates set forth below, in the State and District of Minnesota, the defendant,

MONEER JUNE KHAZRAEINAZMPOUR,

made and presented and caused to be made and presented to the Internal Revenue Service, an agency of the United States Department of the Treasury, claims against the United States for payment of refunds of taxes, which she then and there knew to be false, fictitious, and fraudulent. The defendant made the claims by preparing and causing to be prepared, and presenting and causing to be presented to said agency, U.S. Individual Income Tax Returns, Forms 1040 and 1040A, for the individuals and amounts described

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below, knowing that the claims were false, fictitious, and fraudulent in that the named individual was not entitled to the refund that was being requested:

Count	Tax Year	Date Filed (on or about)	Taxpayer	Refund Amount Claimed (\$)
2	2008	Jan. 31, 2009	KHAZRAEINAZMPOUR	3,983.00
3	2008	Feb. 24, 2009	J.B.	2,695.00
4	2008	Mar. 21, 2009	M.S.	3,248.00
5	2008	June 24, 2009	C.S.	11,254.00
6	2009	Jan. 16, 2010	KHAZRAEINAZMPOUR	7,062.00
7	2009	Jan. 25, 2010	J.B.	4,047.00
8	2010	Jan. 15, 2011	KHAZRAEINAZMPOUR	5,811.00
9	2010	Jan. 19, 2011	J.B.	4,524.00

12. All in violation of Title 18, United States Code, Section 287.

COUNTS 10-18
(False Claims for Refunds)

13. The Grand Jury realleges and incorporates by reference Paragraphs 1 through 9 above as if fully set forth herein.

14. On or about the dates set forth below, in the State and District of Minnesota, the defendant,

KELLY MATTESON,

made and presented and caused to be made and presented to the Internal Revenue Service, an agency of the United States Department of the Treasury, claims against the United States for payment of refunds of taxes, which she then and there knew to be false, fictitious, and fraudulent. The defendant made the claims by preparing and causing to be prepared, and presenting and causing to be presented to said agency, U.S. Individual Income Tax Returns, Forms 1040 and 1040A, for the individuals and amounts described

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below, knowing that the claims were false, fictitious, and fraudulent in that the named individual was not entitled to the refund that was being requested:

Count	Tax Year	Date Filed (on or about)	Taxpayer	Refund Amount Claimed (\$)
10	2008	April 9, 2009	MATTESON	6,797.00
11	2009	Feb. 22, 2010	A.O.	5,519.00
12	2009	April 22, 2010	MATTESON	5,220.00
13	2010	Jan. 19, 2011	MATTESON	5,986.00
14	2010	Feb. 7, 2011	H.S.	4,185.00
15	2010	March 10, 2011	D.R.	5,116.00
16	2010	March 15, 2011	M.C.	4,185.00
17	2010	June 6, 2011	N.B.	4,185.00
18	2010	June 27, 2011	S.B.	4,185.00

15. All in violation of Title 18, United States Code, Section 287.

COUNT 19
(Aggravated Identity Theft)

16. The Grand Jury realleges and incorporates by reference Paragraphs 1 through 9, 11 through 12, and 14 through 15 above as if fully set forth herein.

17. On or about March 21, 2009, in the State and District of Minnesota, the defendant,

MONEER JUNE KHAZRAEINAZMPOUR,

knowingly transferred, possessed, and used, without lawful authority, the means of identification of another person, to-wit: the name and social security number of M.S., during and in relation to a felony violation enumerated in Title 18, United States Code, Section 1028A(c), to-wit: wire fraud.

18. All in violation of Title 18, United States Code, Section 1028A(a)(1).

COUNT 20
(Aggravated Identity Theft)

19. The Grand Jury realleges and incorporates by reference Paragraphs 1 through 9, 11 through 12, and 14 through 15 above as if fully set forth herein.

20. On or about February 22, 2010, in the State and District of Minnesota, the defendant,

KELLY MATTESON,

knowingly transferred, possessed, and used, without lawful authority, the means of identification of another person, to-wit: the name and social security number of A.O., during and in relation to a felony violation enumerated in Title 18, United States Code, Section 1028A(c), to-wit: wire fraud.

21. All in violation of Title 18, United States Code, Section 1028A(a)(1).

A TRUE BILL

ACTING UNITED STATES ATTORNEY

FOREPERSON